

For the year Jan. 1-Dec. 31, 1998, or other tax year beginning

1998, ending

19

OMB No. 1545-0074

Label

(See instructions on page 18.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See page 18.)

L
A
B
E
L

H
E
R
E

Your first name and initial

ROBERT J.

Last name

BURGESS

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 18.

41 BACK BRANCH RD

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.

BLOOMSBURG PA 17815

Your social security number

171-4

Spouse's social security number

IMPORTANT!

You must enter your SSN(s) above.

Yes	No	Note: Checking "Yes" will not change your tax or reduce your refund.

Filing Status

Check only one box.

- 1 ☒ Single
- 2 ☐ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 18.)

Exemptions

If more than six dependents, see page 19.

6a ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 19)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b

No. of your children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 19)

Dependents on 6c not entered above

Add numbers entered on lines above

d Total number of exemptions claimed

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 20.

Enclose, but do not staple, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2.
- 8a Taxable interest. Attach Schedule B if required
- b Tax-exempt interest. DO NOT include on line 8a. 8b
- 9 Ordinary dividends. Attach Schedule B if required
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 21)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). Attach Schedule D
- 14 Other gains or (losses). Attach Form 4797
- 15a Total IRA distributions 15a b Taxable amount (see page 22)
- 16a Total pensions and annuities 16a b Taxable amount (see page 22)
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits 20a b Taxable amount (see page 24)
- 21 Other income. List type and amount—see page 24
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶

7	0
8a	0
9	0
10	0
11	0
12	0
13	0
14	0
15b	0
16b	0
17	0
18	0
19	0
20b	0
21	0
22	0

Adjusted Gross Income

If line 33 is under \$30,095 (under \$10,030 if a child did not live with you), see EIC inst. on page 36.

- 23 IRA deduction (see page 25)
- 24 Student loan interest deduction (see page 27)
- 25 Medical savings account deduction. Attach Form 8853
- 26 Moving expenses. Attach Form 3903
- 27 One-half of self-employment tax. Attach Schedule SE
- 28 Self-employed health insurance deduction (see page 28)
- 29 Keogh and self-employed SEP and SIMPLE plans
- 30 Penalty on early withdrawal of savings
- 31a Alimony paid b Recipient's SSN ▶
- 32 Add lines 23 through 31a
- 33 Subtract line 32 from line 22. This is your adjusted gross income

23	
24	
25	
26	
27	
28	
29	
30	
31a	
32	
33	0

Privacy Act, and Paperwork Reduction Act Notice, see page 51.

Cat. No. 12599G

Form 1040 (1998)

GOVERNMENT'S EXHIBIT

5

Tax and Credits**Standard Deduction for Most People**Single:
\$4,250Head of household:
\$6,250Married filing jointly or Qualifying widow(er):
\$7,100
Married filing separately:
\$3,550

34	Amount from line 33 (adjusted gross income)	34	0
35a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	35a	
35b	If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see page 29 and check here	35b	<input type="checkbox"/>
36	Enter the larger of your itemized deductions from Schedule A, line 28, OR standard deduction shown on the left. But see page 30 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent	36	4,250
37	Subtract line 36 from line 34	37	-4,250
38	If line 34 is \$93,400 or less, multiply \$2,700 by the total number of exemptions claimed on line 6d. If line 34 is over \$93,400, see the worksheet on page 30 for the amount to enter	38	2,700
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	0
40	Tax. See page 30. Check if any tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	0
41	Credit for child and dependent care expenses. Attach Form 2441	41	
42	Credit for the elderly or the disabled. Attach Schedule R	42	
43	Child tax credit (see page 31)	43	
44	Education credits. Attach Form 8863	44	
45	Adoption credit. Attach Form 8839	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	47	
48	Add lines 41 through 47. These are your total credits	48	
49	Subtract line 48 from line 40. If line 48 is more than line 40, enter -0-	49	0

Other Taxes

50	Self-employment tax. Attach Schedule SE	50	0
51	Alternative minimum tax. Attach Form 6251	51	0
52	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	52	0
53	Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required	53	0
54	Advance earned income credit payments from Form(s) W-2	54	0
55	Household employment taxes. Attach Schedule H	55	0
56	Add lines 49 through 55. This is your total tax	56	0

Payments

Attach Forms W-2 and W-2G on the front. Also attach Form 1099-R if tax was withheld.

57	Federal income tax withheld from Forms W-2 and 1099	57	0
58	1998 estimated tax payments and amount applied from 1997 return	58	
59a	Earned income credit. Attach Schedule EIC if you have a qualifying child b Nontaxable earned income: amount and type	59a	
60	Additional child tax credit. Attach Form 8812	60	
61	Amount paid with Form 4868 (request for extension)	61	
62	Excess social security and RRTA tax withheld (see page 43)	62	
63	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	63	
64	Add lines 57, 58, 59a, and 60 through 63. These are your total payments	64	0

Refund

Have it directly deposited! See page 44 and fill in 66b, 66c, and 66d.

65	If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you OVERPAID	65	0
66a	Amount of line 65 you want REFUNDED TO YOU	66a	0
66b	Routing number	66b	
66c	Account number	66c	
66d	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	66d	
67	Amount of line 65 you want APPLIED TO YOUR 1999 ESTIMATED TAX	67	

Amount You Owe

68	If line 56 is more than line 64, subtract line 64 from line 56. This is the AMOUNT YOU OWE. For details on how to pay, see page 44	68	0
69	Estimated tax penalty. Also include on line 68	69	

Sign Here

Joint return? See page 18. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Preparer's signature	Date	Preparer's occupation	Daytime telephone number (optional)
<i>Robert J. Burgess</i>	4/15/99	ELECTRICIAN	
Spouse's signature. If a joint return, BOTH must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours if self-employed) and address			EIN
			ZIP code



I, ROBERT BURGESS, am submitting this as part of my 1998 income tax return, even though I know that no section of the Internal Revenue Code:

- 1) Establishes an income tax "liability" as, for example, Code Sections 4401, 5005, and 5703 do with respect to wagering, alcohol, and tobacco taxes;
- 2) Provides that income taxes "have to be paid on the basis of a return"- as, for example, Code Sections 4374, 4401(c), 5061(a) and 5703(b) do with respect to other taxes; I am filing anyway because I know the government has prosecuted others for failing to file income tax returns by (erroneously) invoking Code Sections 7201 and 7203. Therefore, this return is not being filed voluntarily but is being filed out of fear that if I did not file this return I could also be (illegally) prosecuted for failing to file an income tax return for the year 1998
- 3) In addition to the above, I am filing even though the "Privacy Act Notice" as contained in a 1040 booklet clearly informs me that I am not required to file. It does so in at least two places.
 - a) In one place, it states that I need only file a return for "any tax" I may be "liable" for. Since no Code Section makes me "liable" for income taxes, this provision notifies me that I do not have to file an income tax return.
 - b) In another place, it directs me to Code Section 6001. This section provides, in relevant part, that "Whenever in the judgment of the Secretary it is necessary, he may require any person *by notice served on such person*; or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for the tax under this title." Since the Secretary of the Treasury did not "serve" me with any such "notice" and since no legislative regulation exists requiring anyone to file an income tax return, I am again informed by the "Privacy Act Notice" that I am not required to file an income tax return.
- 4) With respect to the information I included in my return, I wish to point out that the courts have ruled that: "A (1040) form with 'zeros' inserted in the space provided...qualified as a return." See *U.S. v. Long*, 618 F.2d 74 (9th Cir. 1980), *U.S. v. Kimball*, 896 F.2d 1218 (9th Cir. 1990) *U. S. V. Moore*, 627 F.2d 830 (7th Cir. 1980), and a Las Vegas bankruptcy court held that "Zeroes entered on a Form 1040 constitutes a return." *Cross v. U.S.*, 91-2 USTC p. 50,318, Banker. L. Rep p. 7404..
- 5) Please note, that my 1998 return also constitutes a claim for refund pursuant to Code Section 6402.
- 6) It should also be noted that I had "zero" income according to the Supreme Court's definition of income (See Note #1), since in *Merchant's Loan & Trust C. V. Smietanka*, 255 U.S. 509, (at pages 518 & 519) that court held that "The word (income) must be given the same meaning in all of the Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act of 1909." Therefore since I had no earnings in 1998, that would have been taxable as "income" under the Corporation Excise Tax Act of 1909, I can only swear to having "zero" income in 1998. Obviously, since I know the legal definition of "income", if I were to swear to having received any other amount of "income," I would be committing perjury under both 18 U.S.C. 1621 and U.S.C. 7206. Therefore, not wishing to commit perjury under either statute, I can only swear to having "zero" income for 1998
- 7) I am also putting the IRS on notice that my 1998 tax return and claim for refund can not be considered "frivolous" on any basis - pursuant to Code Section 6702. For one thing, there is no statute that requires me to make a "self-assessment." Therefore, how can I be charged with a penalty for not doing something - *allegedly* incorrectly - that no statute requires me to do at all? In addition, my return and claim for refund is based on 13 Supreme Court decisions, 9 Internal Revenue Code Sections, 3 Privacy Act Notice provisions, and numerous other references. As such, it can not be termed "frivolous" on any basis as the term is defined and understood. Additionally, my return is not designed to "delay or impede the administration of Federal income tax laws," since

it is designed to be my *final statement* under those "laws." Furthermore, no IRS employee has any delegated authority to determine if a return is "frivolous" and to impose a penalty, nor is there any *legislative* regulation implementing Section 6702. Therefore, that Statute is benign.

8) Moreover, since no assessment for 1998 income taxes (as provided for in Chapter 63) has ever been made against me, the IRS has no legal basis to hold the \$ 0 of my money it is now holding for 1998 income taxes.

9) In addition to paragraph 8 above, Code Sections 31(a)(1) and 1462 provide that any amount withheld under Section 3402 can be "credited against the amount of income tax as computed in such return." Therefore pursuant to these sections I am entitled to have refunded to me the full amount of this credit, which I am requesting that you send to me forthwith..

10) In addition, don't notify me that the IRS is "changing" my return, since there is no statute that allows the IRS to do that. You might prepare a return (pursuant to Code Section 6020(b), where no return is filed, but as in this case, a return has been filed, no statute authorises IRS personal to "change" that return.

11) Should the Service disagree with the figures and amounts shown on my tax return and claim for refund, then I demand an **office or field audit** to discuss these differences as required by the Administrative Procedure Act (APA), 5 USC 551 (1) as provided and specified for in **Treasury Regulation 601.105** and as specified and provided for in IRS documents, Publication 5, **Appeal Rights and Preparation of Protests for Unagreed Cases** and Publication 1, **Your Rights As A Taxpayer** before any "changes" in my return are made and/or any penalties are proposed or imposed. In addition, if any "determination" is made that changes in my return are warranted, I demand to be notified *as to where and when* I may "inspect" the "text of any written determination and any background file documents relating to such a determination" as provided by 26 USC 6110.

12) In addition, I will hold IRS employees who disregard the statutes, court decisions, Privacy Act Notice provisions and other references contained in this document, accountable, pursuant to 26 USC 7214 and 18 USC 241. Section 7214 makes it a crime for IRS agents to seek to extract "other or greater sums than authorized by law" and to engage in "extortion and willful oppression under color of law." To the extent that any IRS employees capriciously, wantonly, and arbitrarily disregard the court decisions, statutes, and other references contained in this document, they will be in criminal violation of these statutes, and are accordingly being put on such notice.

***Note #1:** The word "income is not defined in the Internal Revenue Code. *U.S. v. Ballard*, 535 F.2d 400, 404. But, as stated above, it can only be a derivative of corporate activity. The Supreme Court has held this numerous times. "Whatever difficulty there may be about a precise and scientific definition of "income" it imports, as used here...the idea of gain or increase arising from corporate activities," *Doyle v. Mitchell*, 247 U.S. 179. "Certainly the term "income" has no other meaning in the 1913 Act than in that of 1909 (See; *Stratton's Independence v. Howbert*, 231 U.S. 406, Pages 409-413), and...we assume that there is no difference in its meaning as used in the two acts." *Southern Pacific Co. v. John Z. Lowe Jr.*, 247 U.S. 330, 335; *Bowers v. Kerbaugh-Empire Company*, 271 U.S. 170 (1926 page 174; *Goodrich v. Edwards*, 255 U.S. 527; *United States v. Supplee-Biddle Hardware Co.*, 265 U.S. 189; *United States v. Phellis*, 257 U.S. 156; *Miles v. Safe Deposit & T. Co.*, 259 U.S. 247; *Irwin v. Gavit*, 268 U.S. 161; *Edwards v. Cuba R. Co.*, 268 U.S. 628; *Burnett v. Harmel*, 287 U.S. 103, 108, (1932); *Lucas v. Earl*, 281 U.S. 111.